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CONSIDERATIONS

Against Laying any New

DUTY upon SUGAR.

CONSIDERATIONS

THE



LONDON
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1871



CONSIDERATIONS

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Against Laying any

BOARD OF TRADE

NEW DUTY

U P O N

S U G A R;

W H E R E I N.

Is particularly shewn, That a New Imposition will be ruinous to the Sugar Colonies, insufficient for the Purposes intended, and greatly conducive to the Aggrandizement of FRANCE.

No one is ignorant, that the Navigation of France owes all it's Increase and Splendor to the Commerce of it's SUGAR Islands; and that it cannot be kept up and enlarged otherwise than by this Commerce.

Vide Memorials of the Deputies of Trade to the Royal Council of France, published here 1737.

The Decays that come upon, and bring to Ruin any Country, do constantly first fall upon the Land; and though the Country Gentleman be not very forward to think so, yet this nevertheless is an undoubted Truth, that he is more concerned in Trade, and ought to take a greater Care that it be well managed and preserved, than even the Merchant himself.

Locke, Vol. II. p. 27.

L O N D O N,

Printed for J. ROBERTS, at the Oxford-Arms,
in Warwick-Lane. M DCCXLIV.

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P R E F A C E.

THE Scheme of Argument in this Pamphlet will appear at once in the following short Sketch of it.

The Pamphlet begins with stating the Importance of the Sugar Colonies to *Great-Britain*, in respect of Imports, Exports, the Employment of Artificers, Manufacturers, Seamen, Navigation, and in respect of several other Particulars of vast Moment: All which Advantages will be put in great Danger of being lost to *Great-Britain*, and transferred to *France*, if our Colonies are loaded with an additional Duty upon Sugar.

To evince this Danger, it is endeavoured to be proved, that an additional Duty (as well as all the pre-

sent Duties) must fall upon the Planter or original Proprietor, and not upon the Consumer. That such accumulated Duties, joined to the several heavy Charges on Sugar, will force the Sugar Planters, and especially the poorer Sort, to give up the Manufacture, and abandon their Settlements. Consequently, that the Sugar Trade must exceedingly decline, if not totally perish. And then is particularly shewn, how the Desertion of the Sugar Colonies, and the Ruin of the Sugar Trade will affect *Great-Britain*; and contribute to the Aggrandisement of *France*, which is now it's most formidable Competitor in that Branch of Commerce.

After having set forth the many ill Consequences which must attend a new Duty upon Sugar, the Pamphlet proceeds to argue against it, as being highly unequitable in itself. First, because the Landholder of the
British

British Sugar Colonies is now, and for many Years, even in Times of Peace, hath been constantly taxed at a higher Rate, than the Landholder in *England* is ever taxed at in a Time of War. Secondly, because Sugar was further taxed virtually by the Duty upon Melasses Spirit, which was imposed no longer ago than the last Session of Parliament. And thirdly, because the Oppression of a new Duty upon Sugar will endure as long as the Manufacture.

In the last Place, it is proved from the Authority of the Deputies to the Council of Commerce in *France*, from the Practice of our own, and all other Governments, and from the Reason of the Thing itself, that supposing (for Argument Sake) an additional Duty upon Sugar would fall upon the Consumer instead of the Planter, it would then infallibly lessen the Consumption of the Commodity ;

modity ; and injure the Planter as materially, as if the Weight of the Duty lay immediately upon him. And the Planter being thus, upon either Supposition, an equal Sufferer, will be as effectually driven from the Sugar Colonies by a Diminution of his Profits in the Consumption, as by a direct Payment of the Duty out of his own Pocket. Wherefore all the Evils which arise to *Great-Britain* from a Desertion of the Sugar Colonies, and the Loss of the Sugar Trade, must take Place exactly in the same Manner, even admitting the Consumer could be obliged to pay the Duty.

CONSIDERATIONS

Against Laying any New

DUTY upon SUGAR;

WHEREIN

Is particularly shewn, That a New Imposition will be ruinous to the Sugar Colonies, insufficient for the Purpose intended, and greatly conducive to the Aggrandizement of FRANCE.

TO point out the fatal Consequences of a new Duty upon Sugar in their full Extent, it is necessary to consider the great Value and Importance of the Sugar Colonies, and the close Connexion of their Interests with those of *Great-Britain*.

The *British* Sugar Colonies annually produce the Value of, at least, one Million, eight hundred thousand Pounds *Sterling*, exclusive of their own Consumption; much the greatest Part of which is remitted directly to this Kingdom, in Sugar, Cotton, &c.

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The Situation of the Sugar Colonies enables them to carry on a very valuable Branch of Commerce with *British* Commodities, the Benefit of which likewise centers in this Kingdom.

The annual Export of Manufactures and Provisions to the Sugar Colonies, from hence and from *Ireland*, amounts to one Million, eight hundred, and seventy thousand Pounds *Sterling*.

The Number of Ships generally employed between our Sugar Colonies and *Great-Britain* is about 400; and above six thousand Seamen are necessary for that Navigation in Times of Peace, and probably double the Number in a *French* War.

Sir *Josiah Child*, in Page 191. of his *Discourse of Trade*, says, "we may reckon, " that for Provisions, Clothes, and Household-Goods, Seamen, and all others employed " for building and fitting of Ships, every " *Englishman* in *Barbadoes* and *Jamaica* " creates Employment for four Men at " home."

From these Particulars founded upon the most exact Calculations, that the Nature of the Case will admit of, it is manifest, That *Great-Britain* derives annually from the Sugar Colonies near two Millions *Sterling*, besides the Profits of the Commerce before mentioned, and exports Commodities of near
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the same Value to those Colonies; the numerous Hands employed in which must become chargeable to the Publick, in proportion as that Exportation fails.

Many other considerable Branches of the *British* Trade are, in a great degree, dependent upon the Sugar Colonies, and must partake in their Success, or suffer by their Declension. The *African* Trade is carried on chiefly to supply them with Negroes; as the *African* Trade itself is furnished by our own Woollen Manufactory, and by the *East-India* Trade. Our *North-American* Colonies are enabled to pay for *British* Manufactures partly with the Produce of the Sugar Islands: And these several Parts of Commerce, by the mutual Aid of each other, contribute immense Riches to this Kingdom, and support together a very extensive Navigation.

Our Trade to the *Spanish West-Indies*, in case of a Re-establishment of the *Asiento* Contract, as well as our whole Trade to the *West-Indies* in general, depends absolutely upon the Sugar Colonies. For, without them, the *British* Navy and Merchant Ships could have no safe Harbours, in which to take shelter from Storms, to refit and careen, to refresh and recruit their Seamen: Nor, without them, could we have secure Magazines of *British* Manufactures ready to supply every Demand of our *American* Commerce.

On the other hand, if by proper Encouragements our Sugar Colonies should flourish and grow populous, we shall not only enjoy these eminent Advantages, but likewise preserve the Dominion of that distant Ocean, in opposition to the whole World. For as *Barbadoes* and *Antigua* are the first Islands situated in the Track of all the Navigation to *South-America*, so the former is furnished with good Roads, and the latter with excellent Harbours, suited both to protect and extend our own Commerce, and to intercept and destroy that of other Nations, whenever we shall be engaged in War: And *Jamaica* is no less commodiously situated to cut off the Communication between *Old* and *New Spain*. Shall then this Kingdom part with all, or any of these mighty Advantages, and transfer them to *France*, our natural Enemy, and most formidable Rival in Trade and Maritime Power?

Yet this will be the inevitable Effect of laying a further Duty upon Sugar; because as the present high Duties lie undoubtedly upon the Planter or original Proprietor, so any additional Duty must fall upon him likewise, and not upon the Consumer; and the whole Burden together is much more than he can possibly sustain.

As a Foundation for Argument in the present Case, it must be observed, that "the
" Value

“ Value of every Thing upon Earth arises
 “ from it's Quantity in Proportion to
 “ it's Vent, and this alone regulates the
 “ Price *”. Water (which is necessary to the
 “ Existence of Man) generally bears no Price
 “ at all, nor will yield any Money, because
 “ it's Quantity is immensely greater than
 “ it's Vent, in most Parts of the World.
 “ But as soon as Water comes any where to
 “ be reduced into any Proportion to it's Con-
 “ sumption, it begins presently to have a
 “ Price; and sometimes hath been sold dear-
 “ er than Wine †”. The Value and Price
 of Bread-corn more obviously appear to de-
 pend upon the same Causes: For when
 Wheat is scarce in respect of the Demand or
 Vent for it, we find the Price rises, and two
 or three good Harvests make it cheap again,
 whatever Rate the Land-Tax is set at, and
 whatever the Farmer's Expences may be.
 Nor will Corn afterwards bear a good Price,
 till the Stock is lessened, by Exportation or
 otherwise, to such a Quantity as our own
 Consumption requires. Hops, Hay, Cyder,
 and every other Commodity are subject to
 the same Rule.

The Price of all Commodities then being go-
 verned by their Quantity and Vent, it follows
 directly, that the Vender hath it not necessarily
 and always in his Power to raise his Price up-

* *Vide Locke's Works, Vol. 2. p. 20.* † *Ibid. p. 21.*

on the Buyer, and reimburse himself in the Charge of a Duty, which he pays to the Government. Yet there can be no Doubt, but the Vender will, as often as he possibly can, throw the Expence of the Duty upon the Consumer; and therefore the Question is, in what Cases *this* is, and in what Cases it is not in the Power of the Vender or Seller of a Commodity. In the first Place, if a certain Quantity of any Commodity be necessary to be purchased by the People for their own Use, and at the same Time the Quantity at Market is barely sufficient to supply the Vent; there the Seller may force his own Terms upon the Purchaser, and oblige the latter to pay the Duty which he has advanced. Thus for Instance, a certain Number of Shoes are necessary for the Use of the People; the Shoemaker provides Shoes, as they are bespoke: and therefore the Quantity made is only equal to the Vent or Demand. Consequently the Shoemaker has it in his Power to recompense himself for the Tax, which he pays upon Leather. And accordingly, the Price of Shoes was raised on occasion of that Tax. In the same manner we observe, that Taxes upon Salt and Tallow have encreased the Price upon the Consumer; because the Quantities brought to Market are no more than sufficient for our own Consumption. Of Course the Retailers

ers of Salt and Candles can add the Value of the Tax to the Price of the Commodities, and repair themselves out of the Buyer's Pocket.

The Seller of a necessary Commodity, then, can oblige the Buyer to pay it's Taxes, in case the Quantity at Market is only equal to the Vent or Demand.

On the contrary, when the Quantity at Market much exceeds the Vent or Demand, this is absolutely out of the Seller's Power; for the Plenty will influence, and keep down the Price, in spite of his utmost Endeavours.

For Example; some time ago the Exportation of woollen Goods had much failed; the Exportation of unwrought Wool being prohibited, none of that was carried out of the Kingdom but by Stealth: A much greater Quantity of Wool therefore remained here than was wanted by the Manufacturers, and the Price naturally sunk very low. Now supposing a Tax had been imposed upon Wool at that Time, would it have been practicable, in the midst of such useless abundance, for the Farmer to have raised the Price of his Wool upon the Buyer, and to have discharged himself of the Incumbrance of the Tax? No: For he insisted upon the highest Price, he could get, as the Market then stood. Nor could he by any Means enhance it, 'till the Decrease
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of Wool, by the Mortality of Sheep since the hard Frost, and an extraordinary Demand for Exportation of Cloth, gave him the Opportunity of doing it; and then, the Value of the Commodity encreased agreeably to the Scarcity and Vent.

To apply these Principles to the present Purpose; Sugars are restrained by Act of Parliament from being carried directly to any Place, except to our *North-American* Colonies, to the Southward of *Cape Finisterre*, and to *Great Britain*. For all Sugar Ships bound to the Northward of *Cape Finisterre* are obliged to touch and report here; which subjects them to many Disadvantages. The Markets of our *North-American* Colonies, and also those to the Southward of *Cape Finisterre*, take off but a small Quantity of our Sugar. And all the *Europeann* Markets, besides our own, are commonly engrossed by the *French*. Wherefore the great Bulk of the Product of the Sugar Islands must be Imported into *Great Britain*.

Now the Quantity, which the Planters are thus forced to import into *Great Britain*, for the most Part exceeds the Consumption of our own Nation by one Fifth of the Whole. This Surplus therefore, for want of a foreign Vent, must lie a dead Weight upon the Market, bear down the Price to a low Rate, and by that Means disable the
Sugar

Sugar-seller from throwing the Duty upon the Consumer.

It may be proper, before we quit this Head, just to observe, that there is a very material Difference between the Planter in the Sugar Colonies, and the *European* Merchant. The former must of Necessity (as hath been shewn) import the Product of his Estate into *Great Britain*; and that Product must at all Events be sold for the Subsistence of him and his Family. The *European* Merchant, on the contrary, may forbear to traffick in any particular Species of Merchandize, when by a Super-abundance at Market it ceases to yield him a reasonable Profit.

Since a new Duty upon Sugar must thus diminish the Planter's Income; the next Consideration is, How far he may be able to support such a Deduction, and whether another Tax super-added to the heavy Duties, and unavoidable Charges, under which he now labours, will not compel him to desert his present Settlements, and to remove his Negroes and other Effects to the *French* or *Dutch* Sugar Colonies (as has been already done) where he may reap the Fruits of his Labour.

Perhaps it may be needless to mention, that the Ability of the Planter in general to bear an additional Tax is not to be judged of by the Figure, which a few Gentlemen

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sometimes

sometimes make here upon the Strength of Estates in the Sugar Islands. Some of them (as of all other People) live beyond their Fortunes; and others have so large a Share of Property as to afford them a considerable Income, even after the Deductions of excessive Taxes. But for one, who is capable of living in Affluence here, hundreds are there obliged to labour hard, and struggle under many Difficulties for a bare Subsistence.

The Planter's Ability in this Case may be more fairly estimated from a short State of the Value of his Commodity compared with the necessary Charges, which accompany it. The Price of raw Sugar, taken at a Medium for fourteen Years past, has amounted to about 24 Shillings *per* hundred Weight. On account of this hundred Weight of Sugar, four Pounds and a half are paid in Specie to the Crown for Duty, at *Barbadoes* and the *Leeward Islands*; and after being landed here, the same hundred Weight of Sugar pays another Duty of three Shillings and Six-pence more. Besides which, all the Sugar Islands support their respective Governments at a vast annual Expence. Add to these Charges the Freight of four Shillings, with Insurance, Commissions, and a Variety of other necessary Disbursements; and in the whole, how large a Portion must be drawn out of the twenty-four Shillings, which

which a hundred Weight of Sugar yields? What therefore will a further Duty leave behind it for the Maintenance of the Landholders in these our Colonies, and of the poorer Sort especially, who in all Countries are the greatest Number? Nay the Deductions mentioned are only the constant Deductions of a Time of Peace: What then will become of that unfortunate Part of his Majesty's Subjects in a *French War*, when both * Freight and Insurance may grow to double the present Expence, without proportionably advancing the Price of Sugar? Under so many Disadvantages uniting against them, is it credible that the great Majority of the poor Planters will voluntarily waste their Lives in a sultry and unwholesom Climate, where the Necessaries of Life are extravagantly dear, drudging to force a small Produce out of a Soil, which in general is much worn out, and every Year grows worse, when even this scanty Product, thus painfully wrought, brings at last no

* The Freight upon Sugar from the Colonies to this Kingdom, was, during the last *French War*, from ten to thirteen Shillings Sterling per hundred Weight; and, what is worthy of Observation, Capt. *Gustavus Scott*, now living and ready to attest the Fact, and many others, loaded their Ships at the Island of *Nevis*, at the Freight of twenty Shillings Sterling per hundred Weight, and those very Sugars sold in this Kingdom at twenty five Shillings Sterling per hundred Weight only; which is an evident Proof from Fact, that the Price of Sugar here depends not upon any Charges attending it.

Benefit to the Labourer? In other Countries at least, Men do not seem very forward to bestow ineffectual Labour, or undergo Fatigues, that return no Gain to themselves.

High Duties have already devoured one valuable Commodity, with which the Sugar Islands formerly supplied their Mother Country. For while they produced Indigo, Duty was accumulated upon Duty, till the Commodity could no longer pay the Labour of Culture; and then it was wholly laid aside. Great Quantities of Indigo being required by our woollen Manufacture, and for other Purposes, the Parliament became sensible of the Greatness of the Loss, as well as of the Cause which had occasioned it; and entirely cleared the Commodity of all Duty. This intended Remedy, however, came too late to recover the Manufacture: And the Legislature was obliged next to allow the free Importation of foreign Indigo, even in foreign Bottoms, contrary to the good Policy of the Act of Navigation. From which Time, the *French* and *Spaniards* have supplied us with Indigo, to the great Profit of those Nations, and the equal Detriment of ourselves; as it has swelled the Balance of Trade, which lies against us with the former, and reduced the Balance in our Favour, which was paid in Bullion by the latter.

Immoderate Duties have almost eat out Ginger, by the like Progress. A single Planter in the Island of *Antigua* several Years ago having shipped to *England*, out of one Crop, full half as much, as all the Colonies together have imported for the last Year.

Discouraged by the Checks of successive Imposts upon their Industry, the Planters by Degrees left off their Propagation of the Commodities just mentioned; and applied themselves to the Produce of Sugar. Yet no sooner did this Trade begin to thrive in their Hands, but it was pursued with Duty after Duty, like the rest.

Sugar is at present the Support, and ultimate Dependance of these Colonies. 'Tis too late for the Inhabitants to return to their former Resources, because the Works, expensive Utensils, &c. which are proper to make Sugar, are fit for no other Uses; nor have they any new Manufacture in Reserve; because their Climate admits of none worth the Pains of Culture. In short, they are now driven to their last Resort; and their All is at Stake. Should this fail them through the same Means, which have before disappointed their Endeavours, what remains for them, but either to starve in the *British* Colonies, or to transport themselves, their Negroes, and other Effects, to some Place, where they

they may be permitted to enjoy the Reward of their Industry?

It is true, the high Duties upon Tobacco have not occasioned a Neglect of cultivating that Plant, nor caused a Desertion of *Virginia*, where it grows. They have not operated in the same manner, as excessive Duties would do with respect to Sugar and the Sugar Islands, for these plain Reasons. Tobacco is largely exported to *France, Holland*, and others of the most considerable Markets of *Europe*. And if it does not bear a sufficient Price here to answer all it's Charges, it is sure of finding a Vent abroad. Whereas Sugar is chiefly confined to our own Market, and cannot be advantageously exported: The Competition with us at foreign Markets, in the last of these Trades, being beyond Comparison greater than in the other. And again, supposing Tobacco should be rendered, by exorbitant Duties, insufficient to discharge it's Expences; yet the Tobacco Planter, in a Country of vast Extent, might turn his Labour, without much Loss, to Corn, Hemp, Flax, Wool, Cattle, and many other Productions: While the Sugar Planter hath no Resort besides Sugar, nor can he otherwise employ his Industry to a tolerable Account; as hath been just now observed.

Subjects of this nature are attended with a Disadvantage in Point of Argument, which
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is unavoidable. For as it is impossible exactly to calculate the utmost Duty, which a Commodity can possibly sustain without certain Destruction, and to mark out the precise Line, beyond which the Legislature cannot safely pass, Gentlemen seldom discern the Danger of over-taxing a Plantation Commodity, in the real Degree and Extent of that Danger. They are apt to persuade themselves, that though the Profits of Sugar be ever so much cut off already, yet something more may still be pared away for the Use of the Government, without reducing the Commodity to nothing. A Supposition, which might as well have been applied to Indigo, when it underwent the last Duty, that destroyed it. In short, if we want a commensurate Rule to ascertain the precise Bounds, to which a Tax may be stretched, we ought, for that very Reason, to be cautious of overstraining it. For when a Commodity is already charged with heavy Duties, as well as many other Expences, a new Burden cannot be laid on without great Risque. The former may be full as much, as it can possibly bear, and the least additional Weight thrown in (especially in Cases of Rivalship) may sink it irrecoverably.

For the Reasons already given, a new Duty upon Sugar must greatly endanger the dispeopling of the Sugar Colonies, and the Ex-

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tirpation of their Manufacture. And, to bring the Matter home to *Great-Britain*, it is to be considered in the next Place, that, whenever this Calamity befalls our Colonies, it will create innumerable Mischiefs to their Parent Country, and affect the latter in it's most important Concerns.

First, the *English* Merchants and Traders have a very great Share of Property invested in Debts in that Part of the World, where they supply the Inhabitants with Negroes, with the Utensils proper to make Sugar, and with many of the Necessaries of Life. They must be greatly affected therefore by the Impoverishment or Desertion of the Colonies.

The Revenue will likewise be greatly impaired, as the Duties already paid by Sugar must abate with the Quantity imported: By which means the Duties already laid on Sugar will bring in much less to the Crown than at present, and the Scheme of raising a large Sum of Money, by a farther Duty, will defeat it's own Intent. What a precarious Security is this for any Loan to the Publick, since it cannot be supposed the Sinking Fund will be mortgaged to make good any more Deficiencies, till those are discharged, for which it stands engaged.

Secondly, The Kingdom in general must also lose that large Fund of Riches, with that extensive Navigation, and the Dominion
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of the *American* Seas, which have all been shewn to depend upon the Sugar Colonies. And, what is still worse, the Advantages, which we lose, will immediately devolve upon *France*, and that Kingdom will receive fresh Strength, Increase of Navigation, and Accession of Riches from a proportionable Decay of all these in *England*. — The *French* Ministers have been so apprehensive of injuring their Plantations by high Duties, that no new Imposition has been laid upon their Raw Sugars since the Year 1698, though the Commodity was then, and still continues taxed at a lower Rate with them, than it is with us. In *Queen Anne's* Wars they were reduced to the last Distress for Money; and even at this Time they lie under the most pressing Exigences for necessary Supplies: Yet no Difficulties, no Straits have urged them to heighten the Taxes on their Sugars; and the Event hath given us a lamentable Proof of the Wisdom of such a Policy. For in the Beginning of the present Century ||, Sugars were permitted to be imported

|| Vide *Memorial of the Deputies of the Council of Commerce in France*, p. 13, and 38. Ibid. page 1. are these remarkable Words, — “ The *English*, with less Advantage than we, and “ in Territories of less Extent, have found means to employ “ yearly above 500 Ships, while we do not, without great “ Difficulty, employ 100.” — But, alas! the Tables are turned; for the *French* now employ more Ships in the Sugar Trade than the *English*.

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into *France* from *Portugal* and the *Levant* for their Home Consumption. Nor did they export any Sugars to *Hamburg* or *Germany* till 1716. But since that time their Colonies have grown and flourished to such a Degree, as not only to fill the Markets of *France*, but to wrest almost all the Markets of *Europe* out of our Hands. Their Trade to the Coast of *Guinea*, and all the other Branches of Commerce interwoven with it, have been advanced with the Prosperity of their Sugar Colonies: And in the same Measure as these several Divisions of Commerce have thriven and improved among the *French*, they have languished and wasted among the *English*. Their *Guinea* Trade is at present greatly superior to ours, and they have for several Years furnished not only their own Colonies, but, by Connivance, even the *Spanish* Dominions in *America* with Negroes: Of which last Trade we formerly possessed much the greatest Share, and of which we had been deprived before the War with *Spain*.

If the present View of this Kingdom, therefore, is to break the exorbitant Power of *France*, nothing can be more repugnant to that Design, than to enter upon Measures destructive of our Sugar Colonies. For by this means, while we expend Millions and support Armies for the Repression of that overgrown Power, we shall counteract the
Force

Force of our own Arms, and give back to the *French* in Trade the Advantages we gain of them in Battle. For we shall throw one of our best Branches of Commerce into their Hands, and enable them to monopolize the Sugar Trade, the Commerce of *Guinea*, and almost the whole Navigation and Riches of the *West-Indies*. Nay, *Great-Britain* itself must in Time be supplied with Sugar from *France*, and pay an immense Balance of Trade more than at present; to the Ruin of this, and the Aggrandisement of the *French* Nation.

Further, *an additional Duty upon Sugar would not only be to the last Degree pernicious in it's Consequences, but also highly unequitable in itself.*

First, because the Landholder in the Sugar Colonies is already taxed much more severely than the Landholder in *England*, even when his Lands are taxed at four Shillings in the Pound. Or, to express the same thing in other Words, the first of these contributes a larger Sum to the Crown in Proportion to the neat Income of his Estate, than the last ever hath done.

Let us suppose a Farm here to be leased, of which the Landlord receives the Rental, and pays the common Charges of Repairs, Poor-Rates, &c. as well as the Land-Tax. At a moderate Computation all these Dis-

bursements may be presumed not to exceed one third Part of his Rental ; and the other two thirds make his clear Income. He receives therefore of neat Money nigh fourteen Shillings out of every twenty, of which his Rental consists. What then does he pay in Land-Tax to the Government out of the remaining six Shillings, on account of these fourteen Shillings clear Money? The Land-Tax is well known not to be paid according to the full Value, but according to the rated Value of Estates, which varies in different Places. But at a Medium we may be allowed to calculate, that when the Land-Tax is set at four Shillings in the Pound, the Landholder pays out of every twenty Shillings of his Rental not more than three Shillings. Hence his clear Profit out of twenty Shillings of his Rental being fourteen Shillings, and the Land-Tax paid out of the same twenty Shillings being three Shillings, his Tax in Proportion to his neat Income is as three is to fourteen. Let us now consider how the Matter stands with regard to the Landholder in the *West-Indies*. His * Profits arise from the Sale of the Sugars, which his Lands produce, as the Landlord's here do from the Rent of his

* Rum is not stated to the Planter's Profits, because it is always expended in the necessary Charges of cultivating a Plantation to produce the Sugar.

Farm. He is also subject to Taxes; and likewise to a Variety of mercantile Expenses, which answer to the several other Charges of the Landlord here. How much then is his neat Income out of every twenty Shillings, that his Sugar brings? And what Proportion of Tax does he pay on Account of that neat Income? A hundred Weight of Sugar we may reckon (as before) is sold at twenty four Shillings; and the whole Disbursement of Duties and mercantile Expenses upon it (as stated below *) amount to twelve Shillings, or one half of the twenty four Shillings; which is equal to ten Shil-

* Suppose an Hoghead of Sugar to weigh 12 hundred Weight Neat, at 24 Shillings per Cent. 14 *l.* 8 *s.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
4½ per Cent. on 10 hundred Weight is 45 Pounds, at 12 <i>s.</i> 10 <i>d.</i> per Hundred, the Value exclusive of Charges is	0	5	1
Duty here 3 <i>s.</i> 6 <i>d.</i> per Cent. less 5 per Cent. for prompt Payment and Bills 8 <i>d.</i>	2	0	8
Freight 4 <i>s.</i> per Cent. with Primage, &c. 8½ <i>d.</i>	2	8	8
Wastage 10 per Cent. on the Value, exclusive of Charges	0	15	4
Brokerage and Commission on Sale 3 per Cent.	0	8	7
Insurance and Commission thereon 8 per Cent.	1	3	0
Loss upon Cask or Package	0	10	0

Petty Charges on an Hoghead are

	<i>s.</i>	<i>d.</i>
Landing, Housing, and Weighing	0	10
Lighterage, and Wharfage	0	9
Warehouse-room, 3 <i>d.</i> per Week	1	0
Landwaiters 3 <i>d.</i> Cooper 6 <i>d.</i>	0	9

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lings out of Twenty, Out of every twenty Shillings therefore, which he gets for his Sugar, his neat Income is only ten Shillings. As to his Taxes, for every hundred Weight of Sugar, or twenty four Shillings in Money, he pays in Duty to the Crown four Shillings. Which is above three Shillings for every Twenty that his Sugar yields. His clear Income then being ten Shillings out of Twenty, and his Tax out of the same Twenty being above three Shillings, 'tis evident his Tax in Proportion to his neat Income is as Three to Ten; from all which it appears, that the Landlord here pays three Shillings to the Crown for every clear fourteen Shillings which he puts into his Pocket; and the Landholder in the Sugar Colonies pays more than three Shillings for every Ten, which he puts clear into his Pocket. And this great Tax has been continued upon the Planter constantly in Time of Peace: Whereas the Tax of the Landholder here is the largest, he ever pays, and that only in a Time of War. Notwithstanding so great a Disparity, the Case of the Sugar Planter has been stated disadvantageously, by being compared to that of the Landlord here. For the Planter's Profits have been computed out of the whole Value of the Product of his Lands, and the Landlord's only out of his Rental.—
 The Planter in the Sugar Islands keeps his Estate

Estate in his own Hands, manures the Land, defrays it's Charges, and sends the Produce to Market for his own Account; on which Produce his Tax is settled. And therefore to put a Case of a similar Kind in *England*, we should suppose a Landholder occupying his own Farm, and at the same Time both Owner and Tenant of the Soil; and we should estimate the Quantum of his Tax in respect of the whole clear Product of his Land. In this View how exceedingly would the Disproportion of their Taxes rise upon us! But since unequal Taxes have been always looked upon as contrary to the Maxims of good Government, 'tis hoped the Legislature will not think of heightening the Inequality of those Taxes, with which the Sugar Planters are now burthened, by any new Imposition; by an Imposition of a Farthing a Pound, which amounts to no less than two Shillings and four Pence per hundred Weight.

Such a new Duty would be the more severe, because the Parliament no longer ago than the last Session thought fit to lay a further Duty upon Melasses Spirits, which is in Effect another real Duty upon Sugar.

For Melasses being drawn from Sugar in the Refiner's Hands, he must regulate the Price, which he gives for Sugar, with an Eye to the Value of it's Melasses, that he is to

fell afterwards. And the late Duty of nine Pence per Gallon upon Melasses Spirits hath depressed the Value of Melasses from about sixteen Shillings to nine Shillings and Six-pence per hundred Weight.

The whole Duty upon Melasses Spirits, levied rigorously at the Still Head, amount to two Shillings per Gallon: Which the Distiller having honestly paid, he attempted of Course to advance upon the Retail of those Spirits. But the advanced Price, which the Distiller was under a Necessity of demanding for his Melasses Spirit, was so great, that run *French* Brandy could be afforded cheaper, And *French* Brandy being at the same Time subservient to all the Uses of Melasses Spirit has been smuggled and consumed in much greater Quantities than before, to the Loss of the fair Trader, and Detriment of the Revenue. Whence the Consumption of Melasses Spirit hath been much obstructed, and the * Price of Melasses hath been greatly lowered. The Effect of this Duty hath

* Five hundred Weight of Sugar produces two hundred Weight of Melasses.

Melasses, before the Duty on the Spirit, yielded sixteen Shillings *per* Hundred; since which it fell to nine Shillings and Six-pence: The Difference therefore of six Shillings and Six-pence upon one hundred Weight of Melasses is thirteen Shillings upon the two hundred Weight; which thirteen Shillings, divided on five hundred Weight of Sugar, is virtually a Duty of two Shillings and Seven-pence *per* hundred Weight of Sugar.

been

been such in *North Britain*, that since the Imposition of it little or no Melasses has been distilled, but almost the whole, which is separated from their Sugar, hath been carried into *Lancashire* and the adjacent Places, and sold as Victual at nine Shillings per hundred Weight. So great a Decrease in the Price of Melasses must have been severely felt by the Sugar Planter this Year, had not the uncommon Failure of the *French* and *Dutch* Crops in the *West-Indies*, as well as the Troubles in the *Dutch* Sugar Settlements at *Batavia*, accidentally opened him a Door for a large Exportation of his Sugars from *Great Britain*. Hereafter, when our own Market comes to be overstocked with Sugar, the Injury of the Duty on Melasses will shew itself among the other Grievances, under which our Sugar Colonies labour.

If any Circumstance can further aggravate the Hardship of an additional Duty upon Sugar, it would be to rivet down such a Duty, and make the Oppression as lasting as the Manufacture. Yet this must evidently be the Case, if the Duty is mortgaged for the current Service of the Year, because under the Variety of our Taxes it will be very difficult to create a Fund for the Discharge of the principal Sum borrowed on this Duty.

All the Reasons hitherto offered against a further Duty upon Sugar proceed upon the Proofs, which have been before given, that it must fall upon the Planter or original Proprietor, and not upon the Consumer. But admitting for Argument-sake, that the Consumer could be forced to pay this, as well as all the other numerous Charges upon Sugar (for he may as well be forced to pay all as any one of them) yet the foregoing Arguments will hold equally against the Duty; because in this supposed Case the excessive Price of Sugar would damp the Consumption; and the poor People (who are the Bulk of the Purchasers) would be the more frugal and reserved in the Use of it. The Memorial of the Deputies of the Council of Commerce in *France*, presented to the Royal Council in 1701, will shew, that the *British* Planters and Merchants are not singular in this Opinion. For in Page 13 of that Memorial are the following remarkable Words, *viz.* “ High Duties hinder great Consumption; the “ dearer any Thing is, the more sparing are “ People in the using it. Besides, it is “ certain that, when Sugars come to sink in “ their Price, they cannot bear so high a “ Duty. This is contrary to the Design of “ improving the Colonies.” For which Reasons

sons the same Memorial * recommends it to the Crown of *France* to take off some of the Duties upon Sugar. Now the Duties upon our Sugar are at present greater than they were in *France* at the Time their Memorial was framed.

Before the Time of King *James* the Second our Sugar was charged with a Subsidy of no more than eighteen Pence *per* Hundred. But in the first Year of his Reign a Duty of one Farthing in the Pound, or two Shillings and four Pence *per* Hundred was added upon that Commodity. The Legislature being soon convinced of the Discouragement of such a Duty, suffered the Act, which had imposed it, to expire on the 24th of *June* 1693. Then no other Tax remained upon Sugar besides the ancient Subsidy of eighteen Pence before mentioned; which subsequent Parliaments thought fit to enlarge to three Shillings and Six-pence *per* Hundred. And this hath been the standing Duty of Sugar ever since the Year 1703, exclusive of the four and a half *per* hundred Pounds, paid in Specie at *Barbadoes* and the

* Though the Crown of *France* did not follow the Advice of this Memorial in it's full Latitude; yet the *French* Ministers have always had so much regard to it, that no new Duty hath been imposed upon their Plantation Sugar ever since.

Leeward Islands, and of the late Duty upon Melasses Spirits.

The Tendency of high Duties, *when paid by the Consumer*, to stop the Vent of a Commodity, appears further from the Practice of our own and all other Governments. For whenever a Government would restrain the common Use of a luxurious *foreign* Commodity, the constant known Method is to clog it with such a Duty, as amounts almost to a Prohibition of importing it.

For Instance, this hath been practised in *England* with regard to *French* Wines. For the Wine-Merchant, being under no Necessity of importing Claret, will bring no more of it into the Kingdom, than he can sell even at the advanced Price occasioned by the Duty. He will throw the Duty on the Consumer, or else he will not deal in that Sort of Wine. The Consequence is, that infinitely less *French* Claret is drank here, than what would be, if it were liable to a less Duty; because it will now be purchased only by the rich and luxurious.

In short, the Exorbitance of Price must retrench the Consumption of a Commodity, whether that Price is owing to Duties, or to any other Cause. For the common People having no Money to spare, every Farthing of what they acquire is appropriated to a certain

certain Use, and the least Part cannot be added to one Article, without encroaching upon some other. There are also several Orders of Men superior to the common or meanest Sort, who enjoy the Conveniencies of Life in different Degrees above one another, and yet are not able to lay up any Thing at the Year's End. Every Sum of their Income has, in the same Manner, it's peculiar Use assigned to it ; from which it can be as little diverted to any other Purpose, as the scanty Gains of the meanest People. These Degrees of People, when a Commodity not absolutely necessary to Life becomes dearer than ordinary, cannot purchase their usual Shares, without sacrificing a more necessary or a more favourite Expence ; and they must be content with a less Quantity, or buy in it's Room something which is cheaper, and yet serves tolerably well the same Intent ; or else they must submit absolutely to the Want of it,

To conclude, if (*as is supposed for Argument Sake only*) the Consumer could be compelled to pay an additional Duty on Sugar, still it would reduce the Consumption in the same Proportion, as it would raise the Price. If the Consumption should be proportionably reduced, the Sugar Planter will suffer no less, than if the Duty fell directly upon

upon himself. For he loses as much by the Diminution of the Consumption one Way, as by an immediate Deduction out of his Profits the other Way. The Planter, in either Case, being equally a Sufferer, must be equally forced to desert his Settlements, and drop his Manufacture.

From hence result the manifold Evils already enumerated; the Decay of Commerce, the Diminution of the Revenue, the Decrease of our Navigation, and the Encrease of the Riches and Maritime Power of *France*.

The foregoing Considerations are designed to obviate for ever the Execution of a Scheme so highly detrimental, and will, it is to be presumed, induce every Well-wisher of *England* rather to desire the Relief of the Sugar Colonies in their present Duties, than that they should be still more distressed. For, "by a Removal of it's Duties, Sugar might be rendered (as that experienced Merchant Sir *Josiah Child* advised long ago) more entirely a *British* Commodity than white Herrings are a *Dutch* Commodity, and more profitable too."



